

EXHIBIT “A”

Re: Delta Mechanical, Inc.

Tony & Mariana Kitchukov
 1128 E. Desert Court
 Gilbert AZ 85234

Invoice Number: 38118
Date: Dec 21, 2017
File Number: 1249/1249.01

TIME & FEES

Date	Initials	Description of Service	Rate	Hours	Amount
11/01/17	SRG	Continued work on response to Committee motion for summary judgment and conducted legal research on proof and evidence re: insolvency issues	500.00	2.30	1,150.00
11/01/17	AW	Finalized review of relevant record, pleadings, code provisions, and rules; drafted objection to Lehman claim and notice thereof	350.00	0.80	280.00
11/01/17	DCS	Prepared correspondence to Mr. Linscott and provided documents to same; reviewed correspondence from Mr. Johnson re: agreement with IRS and responded to same	560.00	0.90	504.00
11/02/17	SRG	Drafted Ocwen stipulation in aid of reorganization and related emails; reviewed revisions of BMO to plan stipulation and Chrome marketing plan and related emails; began draft of Willett declaration in opposition to Committee motion for summary judgment	500.00	3.60	1,800.00
11/02/17	DCS	Prepared for and attended conference call with Mr. Linscott and Mr. Gordon; supply requested information to same	560.00	0.80	448.00
11/02/17	AW	Reviewed motion to disband creditors committee	350.00	0.20	70.00
11/02/17	DCS	Telephone call to Mr. Perkinson - spoke re: preference analysis	560.00	0.20	112.00
11/02/17	DCS	Telephone call to Ms. Glynn - spoke	560.00	0.20	112.00
11/03/17	AW	Conferred with Mr. Schian re: residential lease; follow-up with tenant and set follow-up task(s)	350.00	0.20	70.00
11/03/17	DCS	Reviewed Chrome motion and exchanged correspondence Mr. Carmel re: same; exchanged correspondence and documents for Florida property escrow; exchanged correspondence with client re: BMO letter of credit and with Sonoran re: preference analysis	560.00	1.70	952.00
11/06/17	KB	Began drafting response to US Trustee's first set of joint written discovery (request for production of documents; non-uniform interrogatories)	200.00	1.00	200.00
11/06/17	DCS	Exchanged correspondence with client and follow-up from same	560.00	0.20	112.00
11/06/17	AW	Finalized objection to proof of claim by Ms. Lehmann	350.00	1.60	560.00

11/06/17	SRG	Performed research re: opposition to motion for summary judgment related to retrojection analysis for solvency related issues; continued to work on draft response, emails related to BMO documents and letter of credit issues; telephone call from Mr. Carmel re: plan discovery issues	500.00	3.20	1,600.00
11/06/17	BMN	Researched case law re: retrojection rule; drafted research memorandum re: same	250.00	2.40	600.00
11/07/17	AW	Continued drafting motion to establish sales procedure to allow sales of Chrome and Kitchukov real property	350.00	1.20	420.00
11/07/17	SRG	Revised marketing agreement per BMO revisions dated November 1, 2017 and related telephone calls to BMO counsel; prepared confidentiality agreement and non-disclosure agreement re: Chrome properties; reviewed US Trustee brief re: discharge and release provisions in the plan; continued draft of statement of facts in opposition to Committee motion for summary judgment	500.00	3.10	1,550.00
11/07/17	DCS	Telephone call to Mr. Willett; reviewed documents for production	560.00	0.60	336.00
11/07/17	AW	Telephone call with Ms. Glynn - spoke; reviewed stipulation from Ms. Glynn and respond to email re: same; email correspondence with US Trustee's office re: extension	350.00	0.40	140.00
11/08/17	SRG	Drafted and responded to emails related to BMO stipulation re: amount of secured claim and issues related to the sale of Chrome properties; reviewed and analyzed BMO unsecured claims for plan voting purposes and evaluated related feasibility issues given amount of BMO secured claim	500.00	2.60	1,300.00
11/08/17	DCS	Exchanged correspondence with client and counsel re: BMO stipulation and agreement with Cool Air; reviewed correspondence from Ms. Stone re: projections and follow-up from same with client	560.00	1.50	840.00
11/09/17	DCS	Conference call with Mr. Ray and Ms. Stone re: Plaza Towers Mediation; effective date obligations and proposed resolutions with creditors; reviewed document production and exchanged correspondence with counsel re: protective order; reviewed correspondence from Mr. McCarville; prepared outline of possible settlement	560.00	3.00	1,680.00
11/09/17	SRG	Finalized response, controverting statements of fact, and Willett declaration in opposition to Committee motion for summary judgment; prepared discovery responses to joint requests of Committee and US Trustee	500.00	4.50	2,250.00
11/10/17	AW	Corresponded with Mr. Schian and Mr. Goldberg re: reply deadline for brief; set follow-up task(s)	350.00	0.20	No Charge
11/10/17	AW	Correspondence with Mr. Neeley re: creditor Royal West Drywall	350.00	0.20	70.00
11/10/17	AW	Email correspondence with Mr. McCloud and Ms. Berry to ensure receipt of rent check/appropriate follow up re: same	350.00	0.20	70.00
11/10/17	SRG	Finalized pleadings and exhibits re: opposition to Committee motion for summary judgment; telephone call from Mr. O'Brien re: BMO approval to stipulation and marketing agreement program	500.00	3.30	1,650.00
11/10/17	DCS	Telephone call to Michael W. Carmel - spoke re: response to Unsecured Creditor's Committee and reviewed draft from same; reviewed and revised Kitchukov response; reviewed correspondence for Unsecured Creditor's Committee and U.S. Trustee; responded to inquiries from Mr. Linscott	560.00	2.60	1,456.00

11/13/17	DCS	Drafted settlement offer to Unsecured Creditor's Committee and exchanged correspondence with client re: same;	560.00	1.50	840.00
11/13/17	SRG	Finalized opposition to Committee motion for summary judgment, response brief, separate statement of facts, and Willett declaration; telephone call to Ms. Glynn re: discovery related issues, settlement status, and scheduling of briefing on summary judgment; reviewed Committee and US Trustee briefs on third party releases; prepared sixth stipulation to extend re: BMO time to object and file ballots; telephone calls from Mr. O'Brien re: amendments to marketing agreement to include jurisdictional and choice of law provisions; reviewed settlement proposal to Committee and drafted email related to BMO secured claim based upon payment of letter of credit	500.00	3.60	1,800.00
11/13/17	JSL	Prepare joinder in Chrome's response to Committee's motion for partial summary judgment	215.00	0.20	No Charge
11/13/17	AW	Reviewed Committee's response brief; set-up stipulation with counsel for Committee to extend time to respond/reply re: motion for summary judgment	350.00	1.00	350.00
11/13/17	DCS	Telephone call to Christopher G. Linscott - spoke	560.00	0.20	No Charge
11/13/17	DCS	Telephone call to Michael W. Carmel - spoke re: response to motion for summary judgment and status of settlement discussions; reviewed and revised response; exchanged correspondence broker re: W. Palm Beach closing	560.00	0.90	504.00
11/14/17	AW	Reviewed and responded to email from Mr. Schian re: objection to Lehman claim; updated objection; set follow-up task(s)	350.00	0.20	No Charge
11/14/17	DCS	Reviewed correspondence re Coco Palm sale and issues with I.R.S.; follow-up from same; conference call with client and make settlement offer to Unsecured Creditor's Committee; telephone conference with Ms. Glynn re: same; exchanged correspondence U.S. Trustee re: depositions	560.00	1.80	1,008.00
11/14/17	DCS	Telephone call to Craig Willett, Todor "Tony" Kitchukov - spoke re: settlement offer to Unsecured Creditor's Committee	560.00	0.70	392.00
11/14/17	AW	Worked on reply brief re: releases in plan in response to UST/Committee	350.00	2.40	840.00
11/15/17	AW	Continued working on reply brief in support of plan releases	350.00	3.50	1,225.00
11/15/17	DCS	Telephone call to John H. Douglas, Kevin Woodall - spoke re: settlement of claims against Mr. Kitchukov; follow-up from same with Ms. Glynn; exchanged correspondence re: resolution of I.R.S. lien issues;	560.00	1.40	784.00
11/16/17	AW	Finalized objection to Lehmann claim; email to Mr. Schian; set follow-up task(s)	350.00	0.40	140.00
11/16/17	DCS	Reviewed correspondence from counsel re: status of FL property; exchanged correspondence re: conference call to discuss I.R.S. issues with property sales; prepared for and attended conference call with Delta creditors; reviewed settlement offer received from Unsecured Creditor's Committee and prepared correspondence to client re: same;	560.00	2.70	1,512.00
11/16/17	AW	Reviewed strategy and IRS issues in preparation for telephone call	350.00	0.30	105.00
11/16/17	SRG	Worked on reply brief re: release provisions and conducted related Westlaw research; finalized BMO stipulation and related emails re: amount of secured claim; worked on effective date projections; reviewed and assessed Committee settlement proposal	500.00	4.80	2,400.00

11/17/17	DCS	Conference call with I.R.S. re: lien issues; exchanged correspondence Mr. Ray re: CA Delta and claims analysis; reviewed settlement offer and prepared correspondence to client re: status of negotiations	560.00	1.90	1,064.00
11/17/17	AW	Conference call with IRS representatives re: IRS issues and follow-up telephone call with Mr. Willett and Mr. Johnson re: same	350.00	1.50	525.00
11/17/17	SRG	Worked on reply brief re: plan's release and discharge provisions; reviewed and analyzed Committee's proposed settlement and related feasibility issues	500.00	4.60	2,300.00
11/20/17	AW	Continued working on motion to establish sales procedure for all properties	350.00	0.80	280.00
11/20/17	SRG	Meeting with Mr. Kitchukov and Mr. Willett re: proposed Committee settlement, proposed IRS agreement re: Chrome property sales, and proposed BMO settlement; outlined stipulation for Committee settlement	500.00	4.60	2,300.00
11/20/17	DCS	Prepared for and attended meeting with client and follow-up from same	560.00	1.80	1,008.00
11/20/17	SRG	Reviewed IRS issues and Committee settlement proposal; prepared for and attended client meeting re: potential plan amendments to address tax claims and Committee claims	500.00	1.90	950.00
11/20/17	DCS	Telephone call from Mr. Bissett - spoke re: status of confirmation hearing	560.00	0.30	168.00
11/20/17	DCS	Telephone call to Mr. Ray - spoke re: document production and which documents are confidential	560.00	0.80	448.00
11/20/17	DCS	Telephone call to Mr. Ray - spoke re: status	560.00	0.30	168.00
11/20/17	DCS	Telephone call to Ms. Glynn - spoke re: document production and settlement negotiations	560.00	0.40	224.00
11/21/17	AW	Met with Mr. Schian re: finalize objection to Lehman claim; email to Ms. Berry; set follow-up task(s)	350.00	0.40	140.00
11/21/17	DCS	Reviewed proofs of claim and claims analysis in detail to understand the relationship between claims of the Committee and their clients analyze ability to resolve same; telephone call from Mr. Woodall - spoke re: potential resolution and follow-up from same with client and counsel	560.00	3.30	1,848.00
11/21/17	DCS	Telephone call from Ms. Stone - spoke re: projections and claim analysis; telephone conference with counsel re: value of claim waivers in preference settlements and provide claim analysis to same	560.00	0.80	448.00
11/21/17	DCS	Telephone call to Ms. Chan - spoke	560.00	0.20	No Charge
11/21/17	DCS	Telephone call to Ms. Glynn - spoke re: status	560.00	0.20	112.00
11/21/17	SRG	Telephone calls to Mr. Gordon re: feasibility analysis, projections, and plan terms, and related email to Mr. Gordon re: plan payments to secured creditors and IRS; telephone call to Mr. O'Brien re: BMO agreements; email to Mr. Bird re: Ocwen deficiency claims	500.00	2.80	1,400.00
11/22/17	SRG	Reviewed analysis of proposed settlement for stipulation in aid of plan confirmation with Committee; reviewed and analyzed settlement language proposed by Committee counsel	500.00	0.80	400.00
11/22/17	DCS	Reviewed and revised objection to unsubstantiated \$1MM proof of claim in Nevada case	560.00	0.80	448.00
11/22/17	AW	Reviewed document re: sale of West Palm Beach property	350.00	1.10	385.00
11/22/17	DCS	Telephone call to Janel M. Glynn - spoke re: settlement of Unsecured Creditor's Committee objection and prepared correspondence to same with proposed terms; responded to questions re: same;	560.00	2.20	1,232.00

11/22/17	DCS	Telephone call to Kevin Woodall - spoke; settlement negotiations with same and exchanged correspondence with same	560.00	1.20	672.00
11/22/17	DCS	Telephone call to Sean P. O'Brien re: status of BMO documents	560.00	0.30	168.00
11/22/17	DCS	Work with counsel on document production and discovery issues	560.00	0.70	392.00
11/25/17	DCS	Reviewed correspondence from Mr. Woodall and responded to same; prepared correspondence to Ms. Glynn and client	560.00	0.50	280.00
11/27/17	AW	Reviewed appraisal and follow-up with client and title company re: IRS form 14135; finalized form, compiled attachments, and drafted letter with additional information from Mr. Schian to IRS; meet and confer with Mr. Schian re: same	350.00	2.40	840.00
11/27/17	DCS	Reviewed correspondence from Florida and prepared documentation requested by IRS	560.00	0.50	280.00
11/27/17	DCS	Reviewed correspondence from Sonoran and second fee application and follow-up from same with client	560.00	0.40	224.00
11/27/17	DCS	Reviewed settlement offer to Committee and prepared correspondence to same; analyze claims of Committee members and follow-up from same	560.00	1.50	840.00
11/27/17	DCS	Telephone call from Mr. O'Brien - spoke re: final documents	560.00	0.40	224.00
11/28/17	AW	Email correspondence with Mr. Schian re: West Palm Beach property/submission to IRS; reviewed updated closing cost information from title company; reviewed summary reports of claims filed by plaintiffs in California action; reviewed settlement agreement and other supporting documents of claim filed by committee member; prepared amended ballot report and ballot tally; began drafting objections to claims by committee; set follow up task(s)	350.00	2.80	980.00
11/28/17	DCS	Exchanged correspondence with client and telephone call to Mr. Willett and client - spoke re: settlement offers and options; telephone conference with Mr. Carmel re: same and prepared correspondence to Mr. Ray re: items required from debtors	560.00	1.60	896.00
11/28/17	DCS	Reviewed documents from I.R.S. And title company re: Coco Palm closing and approved same	560.00	0.30	168.00
11/29/17	AW	Reviewed and responded to email from Ms. Martinez re: status on IRS request for West Palm Beach property	350.00	0.60	210.00
11/29/17	DCS	Reviewed counter-offer from Committee and telephone conference with Ms. Glynn re: same; prepared a comparison and prepared correspondence to client re: same	560.00	0.80	448.00
11/29/17	DCS	Telephone call to Mr. O'Brien - spoke re: documentation and exchanged correspondence re: same	560.00	0.50	280.00
11/29/17	DCS	Telephone call to Mr. O'Brien - spoke re: documentation and exchanged correspondence with same; worked through signature versions of documents and exchanged correspondence re: same	560.00	0.90	504.00
11/29/17	DCS	Telephone call to Mr. Ray and Ms. Stone - spoke at length re: confirmation issues, schedule, and effective date obligations	560.00	1.00	560.00
11/30/17	AW	Continued working on objection to claims by Barnes, Woodall and Douglas; finalize updated ballot report; confer with Mr. Schian; reviewed IRS Form 8821 for purposes of sale of West Palm Beach property and obtaining IRS discharge	350.00	1.50	525.00
11/30/17	SRG	Reviewed and analyzed Linscott plan feasibility report	500.00	1.20	600.00

11/30/17	DCS	Telephone call to Mr. Bird - spoke re: Michigan Delta and waiver of right of redemption; follow-up from same	560.00	0.40	224.00
11/30/17	DCS	Telephone call to Mr. Carmel, Ms. Chan, Ms. Glynn, and Mr. Ray - spoke re: plan of reorganization pretrial schedule and follow-up from same	560.00	0.40	224.00
11/30/17	DCS	Telephone call to Mr. O'Brien - spoke re: BMO stipulation and follow-up from same with client; reviewed revised document and correspondence to client and counsel re: same	560.00	0.90	504.00
11/30/17	DCS	Telephone call to Ms. Glynn - spoke re: settlement with Committee and prepared memorandum to file re: same	560.00	0.60	336.00
11/30/17	DCS	Telephone call to Mt. O'Brien - spoke re: requested changes and need to provide for under plan of reorganization	560.00	0.40	224.00
Total Fees				121.60	\$58,683.00

EXPENSES

Date	Description	Amount
11/09/17	Ironhorse Legal - rush courier fee to retrieve check from client	41.00
11/17/17	Long-distance charges [conference call]	50.39
11/30/17	Bankruptcy Court access fee	2.70
11/30/17	Westlaw research	486.34
Total Expenses		\$580.43

TOTAL NEW CHARGES

\$59,263.43

ACCOUNT ACTIVITY SUMMARY

Prior Balance	51,042.70
Payments	-51,042.70
Current Fees	58,683.00
Current Expenses	580.43

AMOUNT DUE AND OWING TO DATE

\$59,263.43

BALANCE DUE AGING SUMMARY

Current	31 - 60	61 - 90	91 - 120	>120 Days	Total Outstanding Balance
\$59,263.43					\$59,263.43

PAYMENTS

Date	Ref #	Description	Amount
11/29/17	1569	Payment - thank you	51,042.70

PLEASE NOTE 2018 ATTORNEY HOURLY RATES WILL BE:

\$595 – Dale C. Schian
\$520 – Scott R. Goldberg
\$395 – Cody J. Jess
\$350 – Andrea Wimmer
\$250 – Brittany M. Neel
\$225 – Julie S. Larsen
\$200 – Kristine L. Berry



1850 N. Central Ave., #900
Phoenix, AZ 85004-4531

(602) 277-1501

Re: Delta Mechanical, Inc.

Tony & Mariana Kitchukov
1128 E. Desert Court
Gilbert AZ 85234

Invoice Number: 38291
Date: Mar 15, 2018
File Number: 1249/1249.01

TIME & FEES

Date	Initials	Description of Service	Rate	Hours	Amount
12/01/17	DCS	Telephone call to Mr. O'Brien - spoke; correspondence to Mr. Woodall re: proof of claim and follow-up from same	560.00	0.90	504.00
12/04/17	DCS	Telephone call to client - spoke re: marketing plan for Gilbert	560.00	0.20	112.00
12/04/17	DCS	Telephone call to Mr. Davis and Ms. Glynn - spoke re: reporting issues under plan of reorganization and prepared correspondence to client re: same	560.00	1.40	784.00
12/04/17	DCS	Telephone call to Mr. O'Brien - spoke re: BMO Harris final stipulation	560.00	0.20	112.00
12/04/17	DCS	Telephone call to Ms. Glynn - spoke at length re: client positions and ability to get to consensual plan of reorganization	560.00	0.80	448.00
12/04/17	SRG	Telephone call to Mr. Linscott re: plan feasibility issues (x2), follow-up on BMO Harris and Ocwen stipulation issues and related emails; reviewed Committee settlement proposal and analysis for plan feasibility issues	500.00	3.50	1,750.00
12/05/17	DCS	Exchanged correspondence and telephone conferences with client and counsel prior to meeting with counsel for Committee (.6); attended meeting with same and create term sheet (1.0); follow-up from same with client, counsel and other counsel involved in the plan of reorganization (.8); reviewed correspondence from client and Ms. Stone re: feasibility analysis (.8) and responded to questions re: same (.6)	560.00	3.80	2,128.00
12/05/17	JSL	Prepared seventh stipulation and order extending time for BMO Harris to object to plan and submit ballot	215.00	0.60	129.00
12/06/17	AW	Reviewed and responded to email from realtor re: sale of West Palm Beach property; set follow-up task	350.00	0.20	70.00
12/06/17	DCS	Telephone call to Ms. Glynn - spoke at length (.7); exchanged correspondence with client re: projections and telephone conferences with counsel re: revisions to same and consistency with stipulation for treatment (.5)	560.00	1.20	672.00
12/07/17	AW	Telephone call with Ms. Martinez re: West Palm Beach sale; email to Ms. Berry re: follow-up with client for signed extension; set follow-up task	350.00	0.20	70.00
12/07/17	DCS	Lengthy telephone conferences with all counsel involved re: status and stipulations re: plan of reorganization	560.00	0.90	504.00

12/08/17	DCS	Reviewed stipulation and authorized filing of same	560.00	0.30	168.00
12/08/17	KB	Prepared certificate of service and no objection re: objection to Lehmann claim and proposed order	200.00	0.20	40.00
12/11/17	AW	Reviewed letter from IRS; compiled documents in file and followed-up with title company and brokers re: additional documents needed; telephone call with Ms. Martinez re: documents; asked Ms. Larsen to send requested document via facsimile to the IRS	350.00	0.70	245.00
12/11/17	DCS	Telephone call to Ms. Glynn - spoke re: stipulation and follow-up from same with client	560.00	0.40	224.00
12/11/17	SRG	Reviewed Linscott feasibility report; telephone call to Mr. Bird re: Ocwen issues and stipulation; telephone calls to Mr. O'Brien re final BMO Harris stipulation and drafted stipulation to extend deadlines; revised BMO Harris confidentiality agreement; telephone call from Ms. Chan re: US Trustee plan issues related to tax distribution payment and exculpation provision and Committee settlement	500.00	3.30	1,650.00
12/12/17	AW	Conferred with Ms. Berry re: follow up with IRS; email correspondence with title and realtor in Florida re: same; reviewed service list for objection to Lehmann claim and followed up with Ms. Berry re: same	350.00	0.50	175.00
12/12/17	DCS	Prepared for and attended hearing in bankruptcy and meetings with counsel following same (1.8); reviewed correspondence re: IRS resolution and telephone conference with counsel re: same (.4)	560.00	2.20	1,232.00
12/12/17	SRG	Prepared for and attended status hearing on plan confirmation; reviewed feasibility report and related telephone call to Mr. Gordon; revised Ocwen plan stipulation; telephone call to Ms. Glynn re: Committee settlement terms and for stipulation; revised BMO Harris stipulation paragraphs 5 and 9 re: defaults under existing documents and reamortization of debt balance upon principal paydown from sale proceeds	500.00	4.50	2,250.00
12/13/17	AW	Email with title company on West Palm Beach property and telephone calls to various IRS offices in Florida	350.00	0.70	245.00
12/14/17	AW	Worked on tax lien issue in Florida	350.00	0.60	210.00
12/14/17	DCS	Telephone call to Mr. Provenzale - spoke	595.00	0.20	No Charge
12/15/17	AW	Worked to complete closing of West Palm Beach sale	350.00	0.40	140.00
12/15/17	DCS	Lengthy conference call with IRS and follow-up from same with client and Florida parties	595.00	1.90	1,130.50
12/15/17	DCS	Telephone call to Debbie with Atlantic Florida Properties (seller's agent) - spoke	595.00	0.30	No Charge
12/18/17	DCS	Reviewed correspondence re: sale and closing; telephone conferences with brokers and counsel; prepared correspondence to buyer and telephone conference with same; exchanged correspondence Mr. Curry and follow-up from same with client; prepared agenda for meeting with client and counsel re: plan of reorganization	595.00	2.80	1,666.00
12/19/17	DCS	Prepared for and attended meeting with debtor, client, and counsel on Delta plan of reorganization	595.00	2.00	1,190.00
12/20/17	AW	Reviewed email from Florida realtor; followed-up with Mr. Schian re: same; telephone call with Florida realtor	350.00	0.20	No Charge
12/20/17	DCS	Telephone call to Mr. Delgado - spoke re: sale and closing process	595.00	0.40	238.00

12/20/17	SRG	Prepared for and attended meeting with client, Chrome, and Debtor re: plan funding issues, tax related issues, reorganization plan amendments, Committee agreements and open issues; related telephone call to Ms. Glynn re: Committee stipulation	520.00	2.40	1,248.00
12/21/17	DCS	Exchanged correspondence with Mr. Delgado re: closing issues and exchanged correspondence with same	595.00	0.50	297.50
12/21/17	DCS	Telephone conference with counsel and prepared update correspondence to principals and counsel	595.00	0.50	297.50
12/22/17	DCS	Reviewed correspondence from Mr. McCarville and follow-up from same	595.00	0.30	178.50
12/22/17	DCS	Telephone call to Mr. Delgado - spoke re: closing and prepared correspondence to same with documentation	595.00	0.50	297.50
12/26/17	AW	Reviewed extension for purchase contract of West Palm Beach property; email to Mr. Schian and Ms. Berry re: same	350.00	0.20	No Charge
12/26/17	DCS	Telephone call to client - spoke	560.00	0.30	No Charge
12/26/17	DCS	Telephone call to Ms. Lazarich - spoke	560.00	0.20	No Charge
12/27/17	DCS	Reviewed correspondence re: IRS claims in Florida and enforcement in Arizona outside plan of reorganization; prepared correspondence to counsel re: same; obtain documentation need for preference actions re: evidence of insolvency and follow-up from same with counsel; telephone conference with client re: release provisions in plan of reorganization	560.00	1.20	672.00
12/27/17	SRG	Worked on Committee stipulation in aid of confirmation and reviewed related emails and projections; finalized BMO Harris and Ocwen stipulations; began work on unsecured claim exhibit to BMO Harris stipulation	520.00	4.50	2,340.00
12/28/17	AW	Updated extension for clients' signatures; email to realtor in Florida	350.00	0.30	No Charge
12/28/17	DCS	Conference call with client and Florida counsel re: IRS payments from Florida property and lien release; follow-up from same	560.00	0.50	280.00
12/28/17	DCS	Telephone call to client - spoke; reviewed correspondence from Mr. Ray re: tax issues and responded to same; reviewed ability to transfer ownership upstream to Delta and follow-up from same with client and counsel	560.00	0.90	504.00
12/28/17	DCS	Telephone call to Mr. Nathanson - spoke	560.00	0.20	No Charge
12/28/17	JSL	Prepared stock assignment agreements	215.00	0.60	129.00
12/28/17	SRG	Continued work on Committee stipulation and IRS stipulation re: sale of SMART properties and payment of IRS priority tax claim; related telephone call to Ms. Glynn	520.00	4.60	2,392.00
12/29/17	DCS	Reviewed correspondence and worked on stock transfers; exchanged correspondence with all parties and follow-up from same; draft correspondence with update on IRS payment	560.00	0.90	504.00
12/29/17	KB	Drafted and finalized ninth stipulation to extend deadline for BMO Harris to object to Chapter 11 plan and submitted to opposing counsel for review and authorization to sign on his behalf	200.00	0.80	160.00

12/29/17	SRG	Reviewed CEO projections of December 6, 2017; worked on exhibit of BMO Harris unsecured claims to BMO Harris plan stipulation; related emails to Mr. O'Brien; telephone call to Mr. Bird re: Ocwen plan stipulation and redemption agreement regarding release of third parties	520.00	1.60	832.00
12/29/17	SRG	Worked on notice re: stipulations with Ocwen, BMO Harris, Committee, and IRS with ten day objection period, including plan modifications; reviewed and analyzed Udall settlement letter to IRS; continued work on Committee stipulation; prepared motion, notice, and order extending time for BMO Harris to object to plan and submit ballots	520.00	3.30	1,716.00
01/02/18	DCS	Reviewed notice of plan amendments and follow-up from same	595.00	0.40	238.00
01/03/18	AW	Met and conferred with Mr. Schian re status of the Florida sale; drafted and sent email with update to title company and realtor; set follow-up tasks re: title information needed	350.00	0.30	105.00
01/04/18	AW	Responded to email from Mr. Delgado	350.00	0.20	No Charge
01/04/18	DCS	Reviewed notice of plan amendments and notice required of same; reviewed correspondence with IRS	595.00	0.50	297.50
01/04/18	SRG	Reviewed final Ocwen Loan Servicing stipulation in aid of confirmation; telephone call to Mr. Bird re: same	520.00	0.80	416.00
01/05/18	JSL	Reviewed and revised notice of plan stipulations	225.00	0.50	112.50
01/08/18	DCS	Reviewed correspondence received from parties re: sale funding and responded to same	595.00	0.70	416.50
01/09/18	DCS	Reviewed BMO Harris stipulation and compared to prior drafts; telephone conference with client re: same; reviewed correspondence re: payment bond and effect on projections	595.00	1.00	595.00
01/09/18	JSL	Reviewed and revised Committee stipulation in aid of plan confirmation	225.00	0.50	112.50
01/09/18	SRG	Conducted analysis of BMO Harris unsecured claims; drafted email proposing to compromise amount because two claims asserted against dismissed debtors	520.00	1.50	780.00
01/10/18	DCS	Prepared for and attended final plan confirmation hearing and follow-up from same	595.00	1.30	773.50
01/10/18	DCS	Telephone call to Mr. Delgado - spoke	595.00	0.20	No Charge
01/11/18	DCS	Telephone call to client - spoke re: open plan issues and prepared memorandum to file re: same; reviewed notice of amendments to plan of reorganization and noticing of same; reviewed stipulations with various creditors and provide comments to same	595.00	2.00	1,190.00
01/11/18	DCS	Telephone call to Mr. Ray - spoke re: projections and follow-up from same	595.00	0.40	238.00
01/11/18	SRG	Drafted revised plan notice outlining settlements with the Committee, United States Trustee, BMO Harris and the IRS; related emails and telephone calls to those entities seeking agreement and modifications to plan notice; continued work on revised Committee stipulation; telephone call to Mr. O'Brien re: same	520.00	4.80	2,496.00
01/12/18	DCS	Reviewed plan amendments and telephone conferences with counsel re: open issues	595.00	0.80	476.00

01/12/18	SRG	Revised draft of agreements with Isuzu; telephone calls and emails with Mr. Rudd, Ms. Stone, and Mr. Dressler to document Isuzu settlement for plan notice; continued to finalize plan notice and settlement with the Committee; worked on language related to sale of Gilbert property; worked on preparation of SPE and related form of deed of trust	520.00	4.70	2,444.00
01/15/18	DCS	Telephone call to Mr. Willett - spoke re: plan funding and follow-up from same with debtor; reviewed projections and commented on same	595.00	1.20	714.00
01/15/18	SRG	Worked on Committee stipulation in aid of reorganization; telephone calls to Ms. Glynn re: same; worked on deed of trust documents for SPE	520.00	3.50	1,820.00
01/16/18	AW	Conferred with Mr. Schian	350.00	0.50	No Charge
01/16/18	DCS	Reviewed projections and follow-up from same with client and counsel	595.00	0.70	416.50
01/16/18	DCS	Telephone call to Ms. Stone - spoke re: projections	595.00	0.40	238.00
01/17/18	SRG	Telephone calls and email to California department of taxation to attempt to resolve their plan objection and related emails to determine plan feasibility given taxing authority request for claim treatment (x3); emails and telephone calls to Debtors' counsel re: Home Depot stipulation and insertion of same in confirmation order; reviewed and analyzed revised plan projections from Ms. Stone; emails to Mr. O'Brien to fix BMO unsecured claims; prepared amendments to Committee stipulation and drafted related email to Ms. Glynn; telephone calls re: disclosure to Committee of BMO marketing plan; discussions with Ms. Glynn re: Gilbert release price	520.00	6.80	3,536.00
01/18/18	DCS	Worked with debtor and counsel on plan projections	595.00	1.00	595.00
01/18/18	SRG	Reviewed plan objection of California Department of Tax and Fee Administration; related emails to Debtor's counsel and to the California Dept. of Finance and Assessments to resolve objection; revised and finalized deed of trust in support of SPE and Committee stipulation; emails to Committee counsel re: plan projections and BMO Harris marketing agreement; worked on confirmation order	520.00	5.80	3,016.00
01/19/18	DCS	Reviewed correspondence from counsel re: projections and responded to same	595.00	0.30	178.50
01/19/18	DCS	Telephone call to Mr. Willett - spoke re: Committee stipulation	595.00	0.40	238.00
01/19/18	SRG	Began initial draft of confirmation order; telephone calls and emails to Ms. Glynn re: Committee plan stipulation, projections, and SPE deed of trust	520.00	5.20	2,704.00
01/22/18	SRG	Continued work on confirmation order; telephone calls from Mr. O'Brien re: BMO Harris vote and unsecured claim treatment; telephone calls to Committee counsel re: Committee stipulation; email to California Department of Taxation and Fees regarding its plan objection; telephone call to Mr. Ray re: real property lease assumption in Colorado	520.00	4.40	2,288.00

01/23/18	SRG	Telephone call to Ms. Chan re: incentive compensation issues to be addressed in confirmation order; emails to California Department of Taxation re: its priority claim; email and telephone calls to Mr. Linscott and Mr. Gordon re: feasibility issues; telephone call to Mr. Ray and Mr. O'Brien re: confirmation issues; emails and telephone calls to Ms. Glynn re: committee confirmation stipulation and release price issues; finalized draft of confirmation report and amended ballot report to include BMO Harris accepting votes	520.00	6.70	3,484.00
01/24/18	SRG	Continued work on confirmation order and related stipulated agreements with Committee and numerous telephone calls to Ms. Glynn re: revisions to stipulation and issues related to Gilbert property release price; drafted modifications to tax distribution provisions under the plan; began work on Willett and Stone declarations in support of plan; telephone call to Mr. Linscott and Mr. Gordon re: updating feasibility report and plan declaration	520.00	7.80	4,056.00
01/25/18	DCS	Reviewed exchanged correspondence re: final plan stipulations and telephone conferences with counsel re: conflicts requests; exchanged correspondence with client and follow-up from same	595.00	1.20	714.00
01/25/18	SRG	Drafted feasibility declaration for Mr. Linscott, Ms. Stone, and Mr. Willett in support of confirmation of plan; related review of Committee redline stipulation and related telephone calls to finalize stipulation and to discuss issues related to Gilbert property release price; reviewed and analyzed broker opinion of value; revised tax distribution provision in confirmation order	520.00	6.90	3,588.00
01/26/18	DCS	Telephone call to Ms. Weber - spoke re: terms of Committee stipulation and telephone conferences with all parties with liens and follow-up from same; reviewed proposed confirmation order and reviewed same with client and follow-up from same	595.00	2.30	1,368.50
01/26/18	SRG	Worked on revisions to plan confirmation order re: Committee issues; telephone calls and emails to Ms. Weber re: Committee stipulation and confirmation order modifications concerning release price for Gilbert property; continued revisions to ballot report and declarations of Ms. Stone, Mr. Willett, and Mr. Linscott; reviewed and revised proposed confirmation order changes by U.S. Trustee and Debtors	520.00	6.90	3,588.00
01/29/18	DCS	Reviewed draft confirmation order and provided comments on same; telephone conferences with counsel re: comments	595.00	0.80	476.00
01/29/18	JSL	Prepared notice of filing declarations in support of plan confirmation	225.00	0.30	67.50
01/29/18	SRG	Revised declarations in support of plan of Ms. Stone, Mr. Willett, and Mr. Linscott; revised confirmation order re: tax distribution issues and Gilbert property sale issues; telephone calls to counsel for BMO Harris and Committee re: same; revised Committee plan stipulation; revised confirmation order to incorporate terms of Isuzu stipulation	520.00	6.50	3,380.00
01/30/18	DCS	Reviewed draft language re: tax distributions and revised same; exchanged correspondence with client re: Gilbert liens and releases under plan of reorganization	595.00	0.80	476.00

01/30/18	SRG	Finalized revisions to declarations in support of plan of Ms. Stone, Mr. Willett, and Mr. Linscott; modified provisions of Committee stipulation re: sale of Gilbert property and the rights of the unsecured creditor agent; telephone call to Mr. Ray and Ms. Stone re: amendments to declaration, changes to Committee stipulation, and confirmation order re: tax distributions on pre-effective date obligations; telephone call to Mr. Curry re: treatment of IRS liens under the plan; telephone calls and emails to Ms. Huh to resolve issues raised by California Department of Transaction; revised confirmation order re: same; followed-up on Home Depot and Isuzu consent to confirmation order; emails from Mr. Bird re: Ocwen requested modifications to confirmation order; telephone calls and emails to Ms. Weber to address Ms. Stone's changes to Committee plan stipulation; finalized amended ballot report; prepared plan declarations for filing; revised confirmation order re: tax distribution issues and Gilbert property sale issues; related telephone calls to counsel for BMO Harris and the Committee; revised Committee plan stipulation; incorporated terms of Isuzu stipulation into confirmation order	520.00	7.50	3,900.00
01/31/18	DCS	Reviewed comments from IRS and BMO Harris and telephone conferences with same	595.00	0.70	416.50
01/31/18	SRG	Telephone calls and emails to Mr. Curry re: Gilbert property sale issues under paragraph 24 of the confirmation order and to obtain his consent to confirmation order; drafted and inserted confirmation order modifications proposed by the IRS and BMO Harris; reconciled Committee requests with requests of BMO Harris and the IRS related to Gilbert property and related SPE issues; confirmed with Mr. Ray consent of Home Depot and Isuzu to confirmation order; telephone call to Ms. Chan re: her consent to form of the confirmation order; emails to Mr. Carmel re: Chrome consent to Committee plan stipulation and confirmation order; prepared several redlines of plan related documents for circulation and comment; finalized issues re: Gilbert property and tax distributions	520.00	6.30	3,276.00
02/01/18	SRG	Telephone calls and emails to Mr. Ray and Ms. Chan re: issues related to the bankruptcy cases of the dismissed debtors; prepared supplemental dismissal order; confirmed that case of CD Plumbing was to be dismissed; email to Mr. Ray re: omitted exhibit from Committee stipulation re: updated financial projections; emails to BMO Harris, Committee counsel, IRS, California Department of Taxation, Ocwen, U.S. Trustee regarding amendments and clarifications to confirmation order; began work on notice of entry of confirmation order	520.00	4.60	2,392.00
02/02/18	DCS	Telephone call to Mr. Bird - spoke re: confirmation order	595.00	0.20	No Charge
02/05/18	SRG	Worked on notice of entry of confirmation order; emails to Committee, United States Trustee, IRS, BMO Harris Bank, and others requesting any technical corrections to be made to confirmation order; telephone call from Mr. O'Brien re: same	520.00	1.30	676.00
02/06/18	BMN	Prepared motion to vacate hearing	250.00	0.40	100.00
02/06/18	DCS	Reviewed bankruptcy court calendar and follow-up from same re vacating hearing	595.00	0.20	No Charge
02/06/18	JSL	Finalized and filed motion to vacate hearings and proposed order re: same	225.00	0.30	67.50

02/06/18	SRG	Begin work on deeds of trust and mortgage related to SPE formed under the Plan to secure plan obligations to unsecured creditors, related phone calls to Janel Glynn, prepare motion to vacate hearing, and related call to chambers, work on notice of entry of confirmation order	520.00	2.50	1,300.00
02/07/18	SRG	Work on post confirmation issues regarding securing committee plan obligations, work on Chrome New Value contribution issues and remaining obligations to fund, begin outline of notice of effective date and deadline for filing certain claims	520.00	1.80	936.00
02/09/18	DCS	Responded to questions from client re: plan of reorganization provisions to address Gilbert sale and lien release	595.00	0.40	238.00
02/09/18	SRG	Worked on plan effective date issues including open issues with the Committee related to the Special Purpose Entity and Chrome cash contribution issues; amended notice of entry of confirmation order and related notice matters	520.00	2.50	1,300.00
02/10/18	DCS	Reviewed correspondence from client and counsel for BMO and responded to same re: effective date of plan of reorganization	595.00	0.30	178.50
02/12/18	DCS	Reviewed correspondence received from Ms. Stone re: effective date funding and follow-up from same with client and Mr. Johnson; prepared for and attended conference call re: same; follow-up from same with client	595.00	0.90	535.50
02/12/18	SRG	Worked on drafting of SPE documents, conference call re: plan effective date issues and funding; email to Ms. Glynn re: deed of trust document for SPE; drafted notice of effective date of plan; began reviewing SPE deed of trust	520.00	2.70	1,404.00
02/13/18	DCS	Assured effective date funding	595.00	0.60	No Charge
02/13/18	SRG	Worked on SPE formation issues; began review and analysis of deed of trust and mortgage documents for Committee for SPE purposes	520.00	1.60	832.00
02/14/18	SRG	Continued review and analysis of SPE documents from the Committee; telephone call to Mrs. Glynn re: Mr. Davis retention, post- effective date expenses and effective date issues	520.00	1.30	676.00
02/15/18	DCS	Reviewed correspondence from client and responded to same; follow-up from same re: effective date	595.00	0.40	238.00
02/15/18	SRG	Worked on notice of entry of confirmation order and of the effective date; emails to debtor's counsel, Chrome, and Ms. Stone re: effective date funding obligations; continued review and work on SPE related documents	520.00	3.50	1,820.00
Total Fees				190.80	\$97,853.00

EXPENSES

Date	Description	Amount
12/12/17	Parking expense	5.00
12/22/17	Long-distance charges [conference call]	3.10
12/28/17	Long-distance charges [conference call]	7.43
01/10/18	Parking expense	4.00
01/18/18	Quick & Confidential -printing and reproduction expense - Copy and mailing of Notice of Plan Stipulation to all parties on the Debtors Master Mailing List	1,435.32
01/31/18	Westlaw research	37.26
02/12/18	Long-distance charges [conference call]	11.29
Total Expenses		\$1,503.40
TOTAL NEW CHARGES		\$99,356.40

ACCOUNT ACTIVITY SUMMARY

Prior Balance	59,263.43
Current Fees	97,853.00
Current Expenses	1,503.40
Interest Charged	1,402.84

AMOUNT DUE AND OWING TO DATE	\$160,022.67
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BALANCE DUE AGING SUMMARY

Current	31 - 60	61 - 90	91 - 120	>120 Days	Total Outstanding Balance
\$100,759.24		\$59,263.43			\$160,022.67

TRUST LEDGER

Date	Description	Receipts	Checks	Balance
02/13/18	For Delta	53,844.40		
02/14/18	Wire from Udall Law Firm		53,844.40	
	Total	53,844.40	53,844.40	
	New Trust Balance			\$0.00